App I IX 4

195 52-53 (C M)

File No 34-52

Serial Nos 14,

*Previous References*

C M 34-50-16
C M 34-51-6

*Later References*

CM Dep 216/53

CM Dep 331/53

# GENERAL AND REVENUE SECRETARIAT

*Serial Nos* One

Part B for March 53

SUBJECT

Exemption from Entertainment Tax of the Foot-ball Match in aid of the ~~Lecturer's~~ bereaved family of the late Mr B Anthony

WD 01425—GPB—2,000—15 9 1952

L 22010/Dy 23-3 53

The computer may go

Notify

Copy - 1) S C B'Coul
2) Copy Comptr
3) C, SAD B'lore

L 13/61

Clerk

G R S APP F III—1]

GENERAL AND REVENUE SECRETARIAT

( )

N-O-T-E-S

File No

FILE HEADING

FROM

| No | Dated | Received |
|---|---|---|
| Diary No 4656 rnl | Enclos | Spare copies | Serial No |

BRIEF ABSTRACT OF LETTER

Petition dated 2 8 52 from the Hon Secretary the B'lore Blues Foot Ball Assoc to the Rev for Law & Es, Requesting to exempt from entertainments tax the collection Charity Foot Ball match played on 13 4 52 on aid of the funeral of late Sri B Anthony, who was a member of the Blues team

NOTES AND ORDERS

Orders of the Secretary for Law & Es,

Financial Secretary.

(Sd) A G R

18 8 52

Orders of the Financial Secretary

(1) "(1) What happens? (2) Two wives? How can a christian have two wives at the same time" - Yes for contentions. He - wants Carbon.

(Sd) M.S.

13 9.52

NOTES — First Sheet

WD 015470—GPB—5,000—24-9 51

3) The Refers to exemptions from entertainments tax and may be referred to L S G Secy" (2d) N S B 15-9-52

L S G Secy (3d) M S 15-9-52

4) The entertainments match was organised by the Bangalore Blues Association in aid of the Benefit Funds of late Sri B Rachaiya a Reputed Foot Baller of B'lore

5) The Association which arranged the match is certainly not taking any part of the proceeds and the amount is being given away as charity under Sec 8 (1) (a) of the Mysore Amusements Tax Act - entertainments the whole of the takings of which are devoted to philanthropic, Religious or charitable purposes are exempt any charge on the takings for any expenses of the entertainment may be exempted from the tax The provision does not however draw any distinction between charity to individuals and charity to institutions Also under Sub-Sec (2) of the said Section Govt have powers to exempt by general or

Exemption from entertainments tax of the Boat Club match arranged in aid of the Benevolent Society of Sir B. Anthony

General and Revenue Secretariat

File No 4656/1 of 1952-53

[App F III B

WD 014428—GPB—40 000—13-7-51

| Serial No | |
|---|---|
| | Special order any entertainments or class of entertainments from liability to the tax |
| | b) If it is however not clear from the application of the Secretary of the Association whether any expenses were defrayed from out of the Collections for the purpose of Sec 8 (1) (a) to be applicable in the case Information is also not available as to what the Collection for the match was and what is the amount of tax due to be paid on this behalf |
| | 7) The Request of the Association for orders |
| | Regd 1/10/52 8) If appd. further steps will be called for on 1/10 suggested at 'A' 3/10 |
| | Secy 9) Yes 4/10 |
| | 10) Off Color of the Secretary of the Bleeps club is put up for approval Regd 8/10/52 8/10/52 |
| | 11) Issue |

NOTE—Contn Sheet

Exemption from entertainment Tax of the foot Ball match and the Deposit forfeited of Rs
Sri B. Achappa.

File No RG 56/ms U 5567/ml 84 of 1982-83 | General and Revenue Secretariat

Serial No

To Hon
The Secretary
Bangalore Blues Foot Ball Club
69- Hospital Road, Balepet
Bangalore city
d 11511/ dated 15-10-82
calls for certain information

Sec A
26/10

Letter dated 20.10.82 from the Secretary, the B'lore Blues Foot Ball club forwarded the enforcement Collection for

12) of the Sum from the Secretary's Letter that the gate Collection for the match was Rs 3,700/- and the Tax due to Govt. of Rs 247.12-0

13) The club has deposited Rs 1,201/- towards the expenses for the match and have paid Rs 1000/ to the two Umpires and Referee, Reserve Rs 1000/ for the daughter's marriage There is a Balance of Rs 499/- Requesting on the Sri Secretary requesting orders on the Exemption prayed for and the Sum Deposited of the exemption is granted the amount as Reserve will be distributed accordingly the above 3 members of the Committee

14) under Sec 8 (1) of the Entertainment Tax Act, Collections made the whole Takings of which are decided to Charitable

Exemption from entertainments tax of the Foot Ball match arranged in aid of the bereaved family of late Sri B Anthony. [App F III 2

General and Revenue Secretariat

File No. 4656/55-5 of 1956

WD 015452—GPB—PZS—40 000—1 10-51

| Serial No | |
|---|---|
| | Religious or Charitable purpose, as the cost any charge on the takings for any expenses of the entertainment may be exempted from the Tax. But in this case the club has declared Rs 1,201/- towards expenses and hence this is an essential ingredient which shall justify an exemption as prayed |
| | 15) The request of the Association is for orders - Ref paras 8 & 9 above |
| | 28/10/56 |
| | 29/10 |
| Pl see the Amusement Tax Act | 16) There are two sub-sections in Section 8 Accordg Sub-section 1 of Section 8, no exemption can be given in this case. According to Sub-section 2, the Govt may, by a general or special order, exempt any entertainment or class of entertainment from liability to the entertainment tax. On a previous occasion the entertainment conducted to help a "musician" Sri Arayakudi Ramanuja Ayyangar was exempted from the payment of entertainment tax. The collection is placed below and the order is flagged X |
| Amusement tax Act Sec 8 (1) & (2) | 17) In this case, the members of the family are being helped as they have become helpless consequent to the death of a managing member. |
| 30/10 | 18) There is another case in which the Editor of "Kaagu" weekly paper was allowed this |
| Amusement tax Act Sec 8 (1) & (2) | |
| 29/10/56 | |
| Act Received 31/10/56 | |

NOTE—Contn Sheet

Exemption from estate duty may be given of the prize Bull Match in and of the bereaved family of late

File No Sec B Secretary's 5 S 67/1Vth of 19 6

General and Revenue Secretariat

Serial No

benefit. The collection is placed below and the order is flagged "d" however it is entirely on the discretion of Govt to grant exemption Such orders as are deemed fit may be passed, as the realisations are meant for a ~~charity~~ Charitable purpose

M

Secy) 31/10
LSG)

19) Out of the total realisable value of the estate due to Govt is only Rs 247/- The realisation has fetched a decent amount, and already Rs 1000/- has been paid and Rs 1000/- has been kept by for marriage of the deceased's daughter The tax due to Govt is ~~the~~ one which goes to the exchequer ~~for~~ for expenditure towards the Common good of the State and the amount involved is already collected ~~No~~ No exemption from tax need be given

M
1/11/52

Secy) for LSG & pl. Thro' Govt Pleader

20) 5/11/52

21) This appears to be a deserving case & In view of the

SECRETARIAT
7 NOV 1952
7597
OFFICE OF THE MINISTER FOR PUBLIC HEALTH & LOCAL SELF GOVERNMENT
7 NOV 1952
No 4983

2332/LD

Exemption from Entertainment tax of the football match in aid of the bereaved family of the late Sir B Anthony

65-67/ME

H983

precedents already set up; exemption may be granted as a special case

9/11/52

10/11/52

11/11

Office of the Chief Minister
No 4708
Date 11/11

Chief Secy)

12) 15/12/52

16/12

16/12

SECRETARIAT GOVERNMENT
801
16 DEC 1952
SECRETARY TO GOVERNMENT
LEGISLATIVE DEPARTMENT

23) Off note/question re post-cup for approval

17/12/52

18/12

22/12

Secy)

SECRETARY TO GOVERNMENT
1103
23 DEC 1952
LEGISLATIVE DEPARTMENT

24) DH note is for to scrutiny wonder whether we can give tax exemption with retrospective effect and would be glad to have the Comment of the Law Secy on that point

24/12

24/12

Law Secy)

10177
26 DEC 1952
Secretariat
26/12
26 DEC 1952

25) Legis

26/12

26/12

Exemption from entertainment tax of the foot Ball Match in aid of the ~~bereaved~~ bereaved family of Sri. B. Anthony.

2332/53

5-3-53
26) The administration Secty may be requested to make available an upto date copy of Rules under the Mysore Amusements Tax Act, 1932 for reference and return

Dus 29/12
Mas 29 12 52

Asst Secy Amusements) Nov 30/12

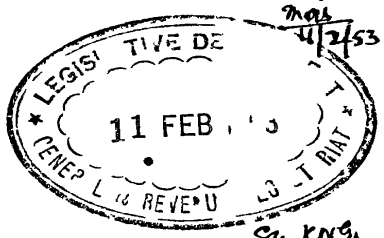
31/12

27) A copy of the rules is furnished

Mas 7/1
Sm 9/1
Nov 14/1

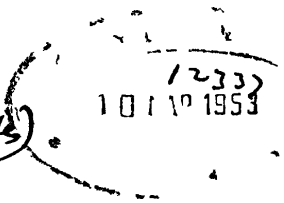
Addl Secy Legislation) Sm 9/1

Sri M S Mas 4/2/53




Sri M S Mas 23/2/53
Sri KNG Mas 19 2 53

28). It is submitted that tax exemption may be given with retrospective effect. The draft notification as slightly modified is put up for consideration (Ref 24 ante)

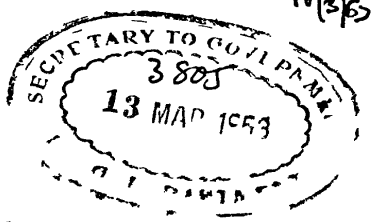



Dus 4/3/53
Mas 4 3 53

29) To speak Nov 9/3

Sri M S Mas 10/3/53

Law Secy) 31) Nov 10/3




32) Addl Secy Revenue Secy (Revenue) 32) Nov 12/3

Exemption from Entertainment of the Food Ball
General and Revenue Malleh no and File No Sale Sur of 19 Duties [App F III 2
Secretariat
WD 014428—GPB—40 000—13-7-51

Serial No

Le Re Computer of
Ce B'lore
Comm Corpn B dor & C-S Ab-
The 22010 /EM 34-52-14 dated 23-3-53
Notices

NOTE—Contn Sheet

File No of 19

General and Revenu Secretariat

Serial No

GENERAL & REVENUE SECTIONAL
26 SB From
19 SEP 1952
POLITICAL BRANCH

4

The Hon Secretary
Bangalore Blues Foot-Ball Club
69, Hospital Road, Balepet
Bangalore - 2

Chief Minister
for Law and Education
T-2483
Late

To

The Hon ble Minister for Law and Education
Government of Mysore
Bangalore

SECTIONAL SE
3387
15 SEP 1952
EC(3)

Sir,

Subject: Appeal against the decision of the Deputy Commissioner, Bangalore in refusing to exempt the collection of entertainment in the Charity Foot-Ball match played on 13th Apr 52, on the Stadium grounds, in aid of the family of late Sri B Anthony, who was a member of Bangalore Blues F C

I beg to bring the follwoing few lines for your kind consideration and favourable orders

A benifit foot-ball match was played on 13th Apr 52 between Bangalore Blues and Mysore State Police for the benifit of a bereaved family of a famous foot-ball player Sri B Anthony, who died in harness, leaving behind two wives, a daoughter and an aged mother There was no other means of earning the livelihood for the bereaved family

Since, late B Anthony was a player of the Bangalore Blues F C the institution took the initiative and obtained the necessary sanction of the Bangalore Committee of the Mysore State Foot-Ball Association for staging an exhibition match in aid of his family . The District Magistrate, Bangalore, was approached to give the necexssary exemption from the operation of entertainment tax He was not pleased to grant the exemption on the grounds that the benifit is not for any institution but to a family of an invidual

Sir

On this point, We appeal to you to consider the question of granting exemption to the entertainment tax on the following grounds

1) The benifit match was sanctioned by the Bangalore Committee of M S.F.A for the benifit of Bangalore Blues F C which is a well reputed and a recognised institution in India The club in turn gave the charity to the family members Further, the associatio would not have recognised the claims of an individual and the public also, would not have responded but for the call from the insitution This is not the first match that we have played for the benifit of of other sister institutions - like Muslim Orphanage, Central Colleg poor boys fund, T B Hospital Fund, Mysore State Olympic Fund and Mysore State Basket-Ball Association etc , Generally exemptions are granted in the usual course on applications

In this connection, I am glad to bring to your kind notice, that the Hon ble good self was kind enough to grace the functio on the day of this particular match, when Sri N Keshavaienger, M.P was pleased to say a few words regarding the spirit of sports in general and foot-ball in particular on the stadium grounds

Lastly, I once again pray, that exemption may kindly be granted to this match, so that the amount my be best utilised for the benifit of the institution, The Bangalore Blues, and for which act kindness I shall be highly grateful and you will be doing the best service to the sports in general

Awaiting a favourable reply at an early date

Thanking you in anticipation,

P T O

Financial Secy Agl 18/9 ?
1) what harness ?
2) Two wives ? How can a christian have two wives at the same time ?
yes, for institutions!
FD note early 13/9/52

Awaiting a favourable reply at an early date

Thanking you in anticipation,

Yours faithfully

Hon.Secretary

Bangalore
Dated 2nd Aug 52

This refers to Exemption from Entertainment Tax and may be referred to L S G Secy

Hqrs) 15/9

L S G Secy) 15/9/52

16/9/52

SC MAS

No. L 11511. Dt 15/10/52

To

The Hon Secretary
B'lore Blues Foot Ball
club
no 69, Hospital Road,
Balepet, B'lore 2.

Sir,

With reference to your representation dated 28 52 for exemption of the charge from payment of tax for the match played on 13.4 52 on the Stadium grounds, I am directed to enquire what the gate collected for the match was and what amount of tax is due to the govt by the club on this match

Yours faithfully
for
Asst. S.C.T.O.
8/10/52

8/10/52

14/10/52

# THE BANGALORE BLUES FOOT-BALL CLUB

ESTABLISHED 1926


A. SREENIVASA MURTHY,
SUPER, SREE GEETA & ASHOKA
TALKIES BANGALORE.
SECRETARY
D. N. RAJANNA B Sc D P Ed
TREASURER
RAMANNA

69, HOSPITAL ROAD,
BALEPET,
BANGALORE 2.


REVENUE SECRETARIAT 5-5-67 GENERAL & MUNICIPAL BRANCH

To

Date 20th Oct 52

The Secretary to Government

L.S.G. Department, General and Revenue Secretariat

BANGALORE.

21 OCT 1952

Sir,

MAS

Sub: Appeal for the exemption of Entertainment Tax in the charity foot-ball match played on 13-4-52 in aid of ~~the family of~~ late B Anthony's family who was a playing member of B.Blues

With reference to your letter No.L 18511 dated 15th October 52 asking me to furnish the gate collections for the said match and the tax amount due to the government by the club, I beg to give below the details, ~~xxkxdx~~ for your kind information and needful action in the matter

| | | |
|---|---|---|
| 1 | The total gate collection | Rs.3700-0 -0 |
| 2. | The total expenses for the match including Rs 185/- paid to the Bangalore committe of the Mysore State Foot-ball Association | Rs.1201-0-0 |
| 3 | Amount paid to the first wife of late B. Anthony | Rs. 400-0-0 |
| 4. | Amount paid to the second wife of late B Anthony | Rs. 400-0-0 |
| 5. | Amount paid to the mother of late ~~xxxx~~ B. Anthony | Rs 200-0-0 |
| 6 | Amount kept in the bank to be paid to the daughter of late B Anthony at the time of her marriage | Rs 1000-0-0 |
| 7. | Balance amount with the Secretary, B.Blues awaiting exemption of Entertainment tax, so the the same can be distributed amongst the above mentioned THREE | Rs 499-0-0 |

Tax amount due to Govtment Rs 247/12-0

PTO

No. L4 2010 /C M 34-52-14

Dated 23/3/53

Notification

In exercise of the powers conferred by sub-section (2) of Section 8 of the Mysore Assessment Tax Act, 1932, (Mysore Act VIII of 1932) the Govt of Mysore are pleased to exempt from the Entertainment Tax the collections charged for Foot Ball Match played on 13.4.52 on and of the family Members of Capt S B Aralikatti, of the B'lore Blues Foot Ball Club

By order and in the name of Rajapramukh

Yr 17/3

L S A. Murthy
Dy Secy
17/12/52

To
The Controller, Mysore gazette for publication as part IV-A Sec 2 of the Mysore gazette

Memo. No L 22011-13
Dated 23/3/53

Copy to
1) The Dy Comr, B'lore Dist
2) The Treasury, B'lore Comp?
3) Accountant, CAO

Recd on 24/3/53

Yr 17/3 Cont 24/3/53

Notes – 9
Comp – 4

13